

12M1056

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA

- against -

DARYAN WARNER and
DARYLL WARNER,

Defendants.

TO BE FILED UNDER SEAL

COMPLAINT AND
AFFIDAVIT IN SUPPORT
OF ARREST WARRANT

(31 U.S.C. § 5324(a)(3))

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EASTERN DISTRICT OF NEW YORK, SS:

STEVEN BERRYMAN, being duly sworn, deposes and says that he is a Special Agent with the Internal Revenue Service, Criminal Investigation Division, duly appointed according to law and acting as such.

Upon information and belief, in or about and between July 2011 and December 2011, both dates being approximate and inclusive, within the Eastern District of New York and elsewhere, the defendants DARYAN WARNER and DARYLL WARNER, together with others, for the purpose of evading the reporting requirements of Section 5313(a) of Title 31, United States Code, and the regulations prescribed thereunder, did knowingly and intentionally structure and assist in structuring, and attempt to structure and assist in structuring, transactions with domestic financial institutions as part of a pattern of illegal activity involving more than \$100,000 in a 12-month period by conducting a

(Title 31, United States Code, Sections 5324(a)(3) and 5324(d)(2); Title 18, United States Code, Sections 2 and 3551 et seq.)

The source of your deponent's information and the grounds for his belief are as follows:

1. I have been a Special Agent with the Internal Revenue Service for 24 years. During that time I have participated in numerous investigations of financial crimes. Through my training, education and experience - which has included debriefing cooperating witnesses involved in structuring and money laundering; reviewing financial records that reflect structuring of deposits and withdrawals; and conducting surveillance on numerous occasions of individuals engaged in structuring and money laundering - I have become familiar with the different ways in which money is deposited and withdrawn from financial institutions to avoid reporting requirements, and the efforts of persons involved in such activity to avoid detection by law enforcement.

2. The information set forth in this affidavit is derived from, among other investigative techniques and records, witness interviews and the review of bank and travel records obtained pursuant to grand jury subpoenas. Because this

concerning this investigation. I have set forth only the facts that I believe are necessary to establish probable cause. In addition, when I refer below to the statements of others, such references are in sum and substance and in part.

THE STRUCTURING REGULATIONS

3. At all times relevant to this complaint, the currency reporting requirements provided as follows:

4. Pursuant to Title 31, United States Code, Section 5313 and Title 31, Code of Federal Regulations, Section 1010.311, domestic financial institutions are required to file a Currency Transaction Report (FinCEN Form 104, referred to hereinafter as a "CTR") with the United States Department of the Treasury for each deposit, withdrawal, exchange of currency or other payment or transfer by, through or to such financial institution that involves a transaction in currency of more than \$10,000.¹

5. CTRs require disclosure of, among other things, the identity of the individual who conducts the transaction and the individual or organization on whose behalf the transaction is completed.

¹ Unless otherwise noted, the units of currency discussed below are in U.S. dollars.

6. Title 31, United States Code, Section 5324(a)(3) and Title 31, Code of Federal Regulations, Section 1010.314(c) provide that no person shall, for the purpose of evading the currency-transaction reporting requirements, structure or assist in structuring, or attempt to structure or assist in structuring, any transaction with one or more domestic financial institutions.

7. Pursuant to Title 31, Code of Federal Regulations, Section 1010.100(xx),

a person "structures" a transaction if that person, acting alone, or in conjunction with, or on behalf of, other persons, conducts or attempts to conduct one or more transactions in currency, in any amount, at one or more financial institutions, on one or more days, in any manner, for the purpose of evading the reporting requirements under [Title 31, Code of Federal Regulations, Section 1010.311]. "In any manner" includes, but is not limited to, the breaking down of a single sum of currency exceeding \$10,000 into smaller sums, including sums at or below \$10,000, or the conduct of a transaction, or series of currency transactions at or below \$10,000. The transaction or transactions need not exceed the \$10,000 reporting threshold at any single financial institution on any single day in order to constitute structuring within the meaning of this definition.

31 C.F.R. § 1010.100(xx).

BACKGROUND OF THE INVESTIGATION

8. The defendants DARYAN WARNER and DARYLL WARNER are brothers. DARYAN WARNER is a citizen of Trinidad and Tobago and a lawful permanent resident of the United States. DARYLL WARNER is a citizen of Trinidad and Tobago and also a citizen of the

United States. I have obtained records from government agencies and American Airlines indicating that both men travel regularly from Trinidad and Tobago to Miami, Florida, where they maintain a residence, as well as to onward destinations in the United States and abroad.

9. The defendants are businessmen who have been involved in ventures in the United States, Trinidad and Tobago and elsewhere, including ventures involving their father. Until June 2011, their father, hereinafter referred to as Official #5, was, among other things, a high-ranking official in various sports governing bodies. Until approximately late 2011 or early 2012, DARYLL WARNER was himself an official in one of the aforementioned bodies. Most recently, DARYAN WARNER has been involved in real estate and leisure ventures, as well as personal investment activities.

10. I have reviewed records for multiple accounts held at multiple financial institutions, including, among others, Bank of America, N.A. ("Bank of America" or "BoFA"), Citibank, N.A. ("Citibank"), JPMorgan Chase Bank, N.A. ("Chase") and Wells Fargo Bank, N.A. ("Wells Fargo"), held in the name of DARYAN WARNER either solely or jointly with Official #5. I have also reviewed records for multiple accounts held at multiple financial institutions in the name of DARYLL WARNER either solely or jointly with the defendants' mother. Except as indicated below,

all accounts referenced below are accounts for which the
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defendants are the sole account holders, and in which the account
activity at issue took place during the period July to December
2011.

PROBABLE CAUSE

11. As set forth below, there is probable cause to believe that the defendants DARYAN WARNER and DARYLL WARNER are aware of the statutory and regulatory currency reporting regime and committed the crime of structuring by conducting currency transactions with the intent of evading that regime.

12. During the period July to December 2011, the defendants repeatedly structured, or caused others to structure on their behalf, cash deposits totaling over \$600,000 in U.S. dollars, Russian rubles, European Union euros and British pounds for the purpose of evading the reporting requirements referenced above. In fact, the number of structured cash deposits into the defendants' accounts during this period vastly outnumbers the number of cash deposits that exceeded the reporting threshold. In some instances the defendants used two or more bank accounts at the same bank or different banks to make structured cash deposits; in other instances, they simply broke down large amounts of currency into multiple deposits of \$10,000 or below all in the same account at the same bank. In some instances the defendants' conduct took place in one day; in other instances,

of overseas travel. In sum, and as further detailed below, the defendants employed a number of different methods of conducting their currency transactions, all of which, in my training and experience, establishes a clear intent to evade the currency reporting regime.

13. Specific instances of the defendants' conduct are described below, followed by a summary table setting forth certain of the defendants' structuring activities between July and December 2011.

A. July 12-19, 2011

14. On July 12, 2011, DARYAN WARNER traveled from Port of Spain, Trinidad and Tobago to Miami, Florida aboard American Airlines Flight 1668. Flight records indicate that on that same day, he continued on to John F. Kennedy International Airport in Queens, New York aboard American Airlines Flight 1412.

15. On July 13, 2011, a cash deposit of €7,000, equating to \$9,267.30, was made in account number xxxxx3096 (the "3096 account") held by DARYAN WARNER at Chase. Bank records reflect that the deposit was made at a Chase bank branch located at 114-20 Jamaica Avenue in Queens, New York.

16. On July 14, 2011, at approximately 9:26 a.m., another cash deposit of €7,000, equating to \$9,336.60, was made

in the 3096 account. Bank records reflect that this deposit was made at a Chase bank branch located at 1411 Broadway in New York, New York.

17. I have interviewed a teller at the Chase branch where the July 14 deposit was made, hereinafter referred to as Teller #1, who stated in summary and in part as follows regarding the circumstances surrounding the transaction described in the previous paragraph: On or about July 14, 2011, an individual approached her window and stated that he wished to deposit foreign currency into the account of DARYAN WARNER. The individual swiped a debit card associated with the account and handed €7,500 to Teller #1.

18. Teller #1 advised the individual that under the then-applicable exchange rate, €7,500 equated to an amount just above \$10,000.² Because the transaction involved more than \$10,000 in currency, Teller #1 asked the individual to provide his driver's license so that Teller #1 could fill out the form for the filing of a CTR. The individual declined to provide his license and instead asked that Teller #1 return to him €500. Teller #1 agreed to do so and thereafter deposited €7,000 into DARYAN WARNER's account. Seven thousand euros equated to

² According to the Federal Reserve, the euro-to-U.S. dollar exchange rate at noon on July 14, 2011 was 1.4182. See http://www.federalreserve.gov/releases/h10/hist/dat00_eu.htm (last visited on October 31, 2012). Multiplied against €7,500, that exchange rate yields a U.S. dollar equivalent of \$10,636.50.

\$9,336.60 under the then-applicable exchange rate, below the reporting threshold. As a result, the bank did not file a CTR in connection with the transaction.

19. I have compared handwriting on the deposit ticket associated with the July 14 transaction to the handwriting on a document signed and submitted by DARYAN WARNER, under penalty of perjury, in connection with a securities account held in his name. The handwriting on the deposit ticket in which the depositor's name and date are written appears to match the handwriting on the document.

20. I have obtained photographic stills from video surveillance footage of a bank transaction conducted later that same day - July 14, 2011 - at a Chase branch approximately eight city blocks from the branch referenced above, by an associate of DARYAN WARNER, hereinafter referred to as "Associate #1." In the stills, a man consistent in appearance with DARYAN WARNER stands near Associate #1 as Associate #1 conducts the transaction, and appears to hand Associate #1 a card or document during the course of the transaction. Bank records reflect that the foregoing transaction consisted of a deposit of €7,000, equating to \$9,336.60, into a Chase bank account held in the name of Associate #1.

21. The following day, July 15, 2011, yet another cash deposit of €7,000, equating to \$9,320.50, was made at a Chase

branch located at 1775 Broadway, New York, New York in account number xxxxxx5012 (the "5012 account"), another account held by DARYAN WARNER.

22. Bank records reflect that three days later, July 18, 2011, at approximately 10:59 a.m., a cashier's check in the amount of \$18,403, drawn on the account of Associate #1, was deposited into DARYAN WARNER's 3096 account at a Chase branch located at 90-14 Jamaica Avenue in Queens, New York.³ Bank records further reflect that \$27,000 in cash was withdrawn from the account. A net amount of \$8,597 was therefore withdrawn from the 3096 account.

23. That same day, July 18, DARYAN WARNER returned to Miami aboard American Airlines Flight 613, which departed from John F. Kennedy International Airport at approximately 5:45 p.m. Also on July 18, DARYLL WARNER traveled from Frankfurt, Germany to Miami on Lufthansa Airlines Flight 462.

24. On July 19, 2011, a cash deposit of €7,000, equating to \$9,359.43, was made in account number xxxxxx7536 (the "7536 account"), held by DARYLL WARNER at Citibank, at a bank

³ Bank records indicate that \$18,400 was deposited into Associate #1's bank account five days earlier, on July 13, 2011. The cashier's check was issued on July 15, 2011.

branch located in Coral Gables, Florida.⁴ A CTR filed in connection with the transaction indicates that the deposit was personally made by DARYLL WARNER.

B. August 15, 2011

25. On August 15, 2011, DARYLL WARNER traveled from Port of Spain to Miami, aboard American Airlines Flight 1818. That same day, DARYLL WARNER traveled from Miami on to Kingston, Jamaica, aboard American Airlines Flight 1049, departing at approximately 8:15 p.m.

26. Bank records reflect that on August 15, euros and U.S. currency equating to \$8,704.36, broken into three separate deposits, were deposited into account xxxxxx7291 at Bank of America (the "7291 account"), held jointly by DARYLL WARNER and his mother.⁵ One of the deposits was made at 12:50 p.m. at a Bank of America branch located in Miami International Airport, and two were made at 12:17 p.m. at an automated teller machine ("ATM"), also located at the airport.

⁴ Bank records indicate that approximately 11 minutes earlier, two deposits of \$500 each were made into, respectively, the 7536 account and account number xxxxxx7523 (the "7523 account"), also held in DARYLL WARNER's name at Citibank.

⁵ The defendants' mother was not in the United States at the time of these deposits, or any of the other deposits into the 7291 account referenced herein, except as noted below.

C. August 29-30, 2011

27. On August 29, 2011 DARYLL WARNER and DARYAN WARNER traveled together from Aruba to Miami, aboard American Airlines Flight 1036.

28. That same day, the following two cash deposits, each under the reporting threshold and totaling \$17,165.59, were made into DARYLL WARNER's accounts:

- Euros equating to \$8,954.82 were deposited into the 7291 account at Bank of America. The deposit was made at a Bank of America branch in Coral Gables at approximately 2:36 p.m.
- Euros equating to \$8,210.77 were deposited into the 7523 account at Citibank. The deposit was made at a Citibank branch in Miami.

29. On August 30, 2011, DARYLL WARNER traveled from Miami to Port of Spain, aboard American Airlines Flight 1647.

D. September 2-3, 2011

30. On September 2, 2011, DARYAN WARNER traveled from Miami to Las Vegas, Nevada, aboard American Airlines Flight 1821.

31. The next day, September 3, 2011, the following three cash deposits, each under the reporting threshold and totaling \$29,700, were made into the defendants' accounts:

- \$9,900 was deposited into DARYAN WARNER's 3096 account at Chase.
- \$9,900 was deposited into Citibank account number xxxxxx4573 (the "4573 account"), also held in DARYAN WARNER's name.
- \$9,900 was deposited into the 7523 account at Citibank, held in DARYLL WARNER's name. A CTR

filed by Citibank in connection with this transaction indicates that it was in fact made on DARYLL WARNER's behalf by DARYAN WARNER.

32. The September 3 deposits were made at three separate locations in Las Vegas, all within approximately five miles of one another.

E. September 5-7, 2011

33. On September 5, 2011, which was a bank holiday, DARYAN WARNER traveled from Las Vegas to Miami, aboard American Airlines Flight 1051.

34. On September 6, 2011, the following four cash deposits, each under the reporting threshold and totaling \$39,550, were made into accounts held by DARYAN WARNER:

- \$9,950 was deposited into the Chase 5012 account.
- \$9,900 was deposited into Bank of America account xxxxxxxx6328 (the "6328 account").
- \$9,800 and \$9,900 were separately deposited into Wells Fargo account xxxxxx6891 (the "6891 account"), at two different Wells Fargo branch locations.

35. On September 7, 2011, the following four cash deposits, each under the reporting threshold and totaling \$39,630, were made into accounts held by DARYAN WARNER:

- \$9,950 was deposited into the Chase 5012 account.
- \$9,800 was deposited into Citibank account xxxxxx4560 (the "4560 account").
- \$9,920 was deposited into the Bank of America 6328 account.

- \$9,960 was deposited into the Wells Fargo 6891 account.

36. For seven of the eight referenced deposits on September 6 and 7, bank records indicate the location of the bank branch where the deposit was made. For each of these seven transactions, the deposits were made at branches in Miami and Coral Gables.

37. Thus, over a two-day period, \$79,180 in cash was deposited into six accounts held by DARYAN WARNER at four banks, in a series of eight transactions, each conducted in an amount just below the reporting threshold.

F. September 14-15, 2011

38. On September 14, 2011, DARYLL WARNER and DARYAN WARNER traveled together from Port of Spain to Miami, aboard American Airlines Flight 1668. Upon going through customs, neither defendant filed a Report of International Transportation of Currency or Monetary Instruments ("CMIR report") (FinCEN Form 105), which required, among other things, any person traveling into the United States from abroad to file a report with border officials in the event such person transported currency over \$10,000.⁶

⁶ DARYAN WARNER was clearly aware of the CMIR reporting requirements. On August 16, 2011, he filled out a CMIR report declaring at least €247,007 upon his return to Miami from Europe. Much of those funds were apparently deposited that same day into one of DARYAN WARNER's Chase accounts, in five cash deposits, each in an amount above \$10,000.

39. Over the course of that day and the next, 14 cash deposits, each under the reporting threshold and totaling \$73,990, were made into six different accounts at Bank of America, Chase and Citibank held by the defendants.

40. For example, on September 14, 2011, the following cash deposits, each under the reporting threshold and totaling \$18,800, were made into DARYLL WARNER's accounts (except as otherwise noted):

- Two deposits of \$6,800 and \$2,000 were made into the 7291 account, held in the name of DARYLL WARNER and his mother, at Bank of America. The deposits, totaling \$8,800, were made at approximately 8:53 a.m. at a Bank of America ATM located in Coral Gables.
- One deposit of \$10,000 was made into the 7536 account at Citibank. The deposit was made at a Citibank ATM in Coral Gables, less than one mile away from the Bank of America ATM.

That same day, the following cash deposits, each under the reporting threshold and totaling \$19,800, were made into DARYAN WARNER's accounts:

- Two deposits of \$4,100 and \$5,800 were made into the 6328 account at Bank of America. The deposits, totaling \$9,900, were made at approximately 8:57 a.m. at the same Bank of America ATM in Coral Gables as the deposits made into DARYLL WARNER's account minutes earlier.
- Three deposits of \$5,000, \$4,000, and \$900 were made into the 3096 account at Chase. The deposits, again totaling \$9,900, were made at a Chase branch in South Miami located less than two miles from the Bank of America and Citibank branches referenced above.

41. On September 15, 2011, the following three cash deposits, each under the reporting threshold and totaling \$11,500, were made in a span of 33 minutes into DARYLL WARNER's accounts:

- One deposit of \$1,500 was made into account xxxxx1113 at Chase (the "1113 account") at approximately 10:45 a.m. The deposit was made at a Chase branch located less than one mile from the defendants' Miami residence.
- Two deposits of \$5,000 each were made into the 7536 account at Citibank. The deposits were made at approximately 11:16 and 11:18 a.m., respectively, at an ATM located less than two miles from the defendants' Miami residence.

That same day, the following three cash deposits, each under the reporting threshold and totaling \$23,890, were made in a span of 79 minutes into DARYAN WARNER's accounts:

- One deposit of \$9,900 was made into the 3096 account at Chase. The deposit was made at approximately 10:10 a.m. at the same location as the deposit into DARYLL WARNER's 1113 account referenced above.
- One deposit of \$4,000 was made into the 6328 account at Bank of America. The deposit was made at 11:03 a.m. at a Bank of America branch located less than two miles from the defendants' Miami residence.
- One deposit of \$9,990 was made into the 4560 account at Citibank. The deposit was made at 11:19 a.m. at a Citibank branch located less than two miles from the defendants' Miami residence. The deposit was made moments after, and at the same location as, the deposits into DARYLL WARNER's 7536 account referenced above.

42. Later the same day, September 15, 2011, DARYAN WARNER traveled from Miami to Cali, Colombia, aboard American Airlines Flight 921, departing at approximately 4:35 p.m.

G. September 24, 2011

43. On September 24, 2011, the defendants traveled together from Port of Spain to Miami, aboard American Airlines Flight 1818, arriving at Miami International Airport at approximately 10:42 a.m. Again, neither defendant filed a CMIR report upon entering the United States.

44. That same day, the following four cash deposits, each under the reporting threshold and totaling \$18,521.25, were made into DARYAN WARNER's accounts:

- Three deposits of \$3,427, \$4,300 and \$1,400, respectively, were made into the 6328 account at Bank of America. The deposits, which totaled \$9,127, were made at an ATM located in Miami International Airport at approximately 11:55 a.m.
- One deposit of \$9,394.25 was made into the 3096 account at a Chase branch located elsewhere in Miami, at approximately 1:30 p.m.

45. That evening, the defendants flew together from Miami to London, England aboard American Airlines Flight 56, departing at approximately 6:40 p.m. From London, the defendants traveled on to Prague, Czech Republic and St. Petersburg, Russia before returning to London.

H. October 5-6, 2011

46. On October 5, 2011, the defendants returned together from London to Miami aboard American Airlines Flight 57, arriving at approximately 2:30 p.m. Again, neither defendant filed a CMIR report upon entering the United States.

47. That day and the following day, 15 cash deposits, each under the reporting threshold and totaling \$59,314.95 were made into five accounts held by the defendants at four different banks.

48. For example, during those two days, the following 10 cash deposits, each under the reporting threshold and totaling \$38,914.95, were made into DARYAN WARNER's accounts:

- Three deposits on October 5 of \$4,800, \$3,800 and \$1,400 were made into the 6891 account at Wells Fargo. The deposits, totaling \$10,000, were made at an ATM located less than two miles from the defendants' Miami residence.
- Two deposits on October 5, including foreign currency, equating to \$5,645.25 and \$3,700, were made into the 3096 account at Chase. The deposits, totaling \$9,345.25, were made at a Chase branch located less than one mile from the defendants' Miami residence.
- Two deposits on October 5 of \$3,100 and \$3,000 were made into the 5012 account at Chase. The deposits, totaling \$6,100, were made at a Chase ATM located in the same branch where the deposits into the 3096 account, referenced above, were made that day.
- One deposit on October 5 of foreign currency equating to \$6,469.70 was made into the 4560 account at Citibank. Upon deposit, the money deposited into the account was converted into U.S.

dollars from numerous foreign currencies, including Russian rubles, European Union euros and British pounds. The deposit was made at a Citibank branch located less than two miles from the defendants' Miami residence.

- Two deposits on October 6 of \$5,000 and \$2,000 were made into the 3096 account at Chase. The deposits, totaling \$7,000, were made at a Chase ATM located less than one mile from the defendants' Miami address.

49. Also on October 6, five cash deposits of \$5,000, 4,600, \$5,000, \$4,500 and \$1,300 were made into DARYLL WARNER's 7291 account at Bank of America. The deposits were made at a Bank of America branch located less than two miles from the defendants' Miami residence.

50. On October 11, 2011, the defendants traveled together from Miami to Port of Spain aboard American Airlines Flight 1647.

I. October 22, 2011

51. On October 22, 2011, DARYLL WARNER traveled from Port of Spain to Miami aboard American Airlines Flight 1818. That same day, DARYLL WARNER traveled on to Guadalajara, Mexico with a stopover at Dallas-Fort Worth International Airport. DARYLL WARNER did not file a CMIR report upon entering the United States.

52. Bank records reflect that on October 22, \$30,860 in cash, broken into seven separate deposits, each under the reporting threshold, was deposited into DARYLL WARNER's 7291

account at Bank of America. Each of the deposits was made at an ATM located in Miami International Airport.

53. Government records indicate that DARYAN WARNER was not in the United States on the date these deposits were made into DARYLL WARNER's account.

J. October 26 - November 3, 2011

54. On October 26, 2011, DARYAN WARNER traveled from Port of Spain to Miami aboard American Airlines Flight 1668. He did not file a CMIR report upon entering the United States.

55. On October 27 and 28, 2011, \$128,313.38 in cash, in 23 separate deposits, each under the reporting threshold, was deposited into six separate accounts in the name of DARYAN WARNER at Bank of America, Chase, Citibank and Wells Fargo. Bank records reflect that multiple deposits at Chase were made on October 28, at the same location, but that some of the cash was deposited using a teller and some separately using an ATM.⁷

56. On October 29, 2011, DARYAN WARNER traveled from Miami to Cali, Colombia aboard American Airlines Flight 921. He returned to Miami two days later, aboard American Airlines Flight 920, and did not file a CMIR report upon entering the United States.

⁷ A CTR filed by Abbot Foreign Exchange, located in downtown Miami, approximately two miles from the defendants' residence, indicates that on October 28, 2011, DARYAN WARNER personally conducted a currency transaction whereby he exchanged €15,000 for \$20,100.

57. On October 29, 2011, DARYLL WARNER traveled from Mexico back to Miami, again with a stopover at Dallas-Fort Worth International Airport, aboard American Airlines Flights 1040 and 1656. He did not file a CMIR report upon entering the United States.

58. On November 2, 2011, \$23,840 in cash, in eight separate deposits, each under the reporting threshold, was deposited into the Citibank 7536 account in the name of DARYLL WARNER. The deposits were made during a 12-minute time period at an ATM located in Coral Gables.⁸

59. On November 3, 2011, the defendants traveled from Miami to Port of Spain aboard separate American Airlines flights.

K. November 29 - December 7, 2011

60. On November 29, 2011, DARYLL WARNER traveled from Port of Spain to Miami aboard American Airlines Flight 1668.⁹ DARYLL WARNER did not file a CMIR report upon entering the United States.

⁸ Another CTR filed by Abbot Foreign Exchange indicates that on November 2, 2011, DARYLL WARNER personally conducted a currency transaction whereby he exchanged €21,000 for \$28,140.

⁹ The defendants' mother traveled to Miami with DARYLL WARNER on this date and remained in Miami until December 4, 2011, when she returned to Trinidad and Tobago. As indicated below, during this period, there were structured cash deposits into the 7291 account at Bank of America, held jointly by DARYLL WARNER and the defendants' mother.

61. On November 30 and December 1, 2011, \$17,544.95 in cash, in eight separate deposits, each under the reporting threshold, was deposited into Bank of America account 7291 and Citibank account 7536.¹⁰ Seven of the deposits were made at ATMs located in Aventura, Florida.¹¹ The eighth deposit, which consisted of euros equating to \$8,809.95, was made at a Bank of America branch in Plantation, Florida.

62. On December 5 and 6, 2011, the following four cash deposits, each below the reporting threshold and totaling \$27,177.42, were made into DARYLL WARNER's accounts:

- One deposit on December 5 of euros equating to \$8,862.42 was made into the 7536 account at Citibank. The deposit was made at a bank branch located less than two miles from the defendants' Miami residence.
- Two deposits on December 5 of euros, each equating to \$5,052, were made into the 1113 account and 4392 account, both at Chase. The deposits was made at a bank branch located in Aventura.
- One deposit on December 6 of euros equating to \$8,211 was made into the 7536 account at Citibank. The deposit was made at a bank branch located less

¹⁰ Another CTR filed by Abbot Foreign Exchange indicates that on December 1, 2011, DARYLL WARNER personally conducted on a currency transaction whereby he exchanged €14,000 for \$17,920.

¹¹ Records for a debit card held in DARYLL WARNER's name indicate that purchases were made on the card in Aventura on December 1, 2011.

than two miles from the defendants' Miami residence.¹²

63. On December 7, 2011, DARYLL WARNER traveled from Miami to Port of Spain aboard American Airlines Flight 1647.

L. Summary Table

64. The table below reflects structured cash deposits into DARYAN WARNER's and DARYLL WARNER's accounts during the period July 2011 through December 2011.¹³

Date	Amount	Bank	Account Number	Account Holder
7/13/11	\$9,267.30	Chase	3096	DAW
7/13/11	\$5,900.00	BofA	7291	DCW
7/13/11	\$1,558.00	BofA	7291	DCW
7/14/11	\$9,336.60	Chase	3096	DAW
7/15/11	\$9,320.50	Chase	5012	DAW
7/19/11	\$9,359.43	Citibank	7536	DCW
8/15/11	\$6,779.36	BofA	7291	DCW
8/15/11	\$1,005.00	BofA	7291	DCW
8/15/11	\$920.00	BofA	7291	DCW

¹² A fifth deposit, in the amount of \$10,308.80, was just above the reporting threshold. Upon deposit, the currency deposited into the account was converted into U.S. dollars from euros. Based on the pattern of deposits during this period, in my view it is likely that the depositor intended to deposit an amount below the reporting threshold, but miscalculated the amount of U.S. currency he would receive in the account in exchange for the euros deposited.

¹³ In the table's second column, amounts listed reflect U.S. dollars or the U.S.-dollar equivalent of foreign currency deposits. In the fourth column, bank accounts are abbreviated in the table using the last four digits of the account number. In the fifth column, which indicates the defendant in whose name each account was held, the defendants' names are abbreviated using their initials: "DAW" for DARYAN WARNER and "DCW" for DARYLL WARNER. Though the fact is not reflected in the table, as noted above, the 7291 account was held jointly by DARYLL WARNER and his mother.

Date	Amount	Bank	Account Number	Account Holder
8/25/11	\$6,100.00	Citibank	4560	DAW
8/25/11	\$5,500.00	Wells Fargo	6891	DAW
8/29/11	\$8,954.82	BofA	7291	DCW
8/29/11	\$8,210.77	Citibank	7523	DCW
9/03/11	\$9,900.00	Chase	3096	DAW
9/03/11	\$9,900.00	Citibank	4573	DAW
9/03/11	\$9,900.00	Citibank	7523	DCW
9/06/11	\$9,900.00	BofA	6328	DAW
9/06/11	\$9,900.00	Wells Fargo	6891	DAW
9/06/11	\$9,800.00	Wells Fargo	6891	DAW
9/06/11	\$9,950.00	Chase	5012	DAW
9/06/11	\$9,900.00	Citibank	7536	DCW
9/06/11	\$9,900.00	BofA	7291	DCW
9/07/11	\$9,920.00	BofA	6328	DAW
9/07/11	\$9,800.00	Citibank	4560	DAW
9/07/11	\$9,960.00	Wells Fargo	6891	DAW
9/07/11	\$9,950.00	Chase	5012	DAW
9/07/11	\$9,990.00	BofA	7291	DCW
9/07/11	\$9,940.00	Wells Fargo	1695	DCW
9/07/11	\$9,900.00	Citibank	7536	DCW
9/14/11	\$2,000.00	BofA	7291	DCW
9/14/11	\$6,800.00	BofA	7291	DCW
9/14/11	\$10,000.00	Citibank	7536	DCW
9/14/11	\$4,100.00	BofA	6328	DAW
9/14/11	\$5,800.00	BofA	6328	DAW
9/14/11	\$5,000.00	Chase	3096	DAW
9/14/11	\$4,000.00	Chase	3096	DAW
9/14/11	\$900.00	Chase	3096	DAW
9/15/11	\$1,500.00	Chase	1113	DCW
9/15/11	\$5,000.00	Citibank	7536	DCW
9/15/11	\$5,000.00	Citibank	7536	DCW
9/15/11	\$9,900.00	Chase	3096	DAW
9/15/11	\$4,000.00	BofA	6328	DAW
9/15/11	\$9,990.00	Citibank	4560	DAW
9/24/11	\$3,427.00	BofA	6328	DAW
9/24/11	\$4,300.00	BofA	6328	DAW
9/24/11	\$1,400.00	BofA	6328	DAW
9/24/11	\$9,394.25	Chase	3096	DAW

Date	Amount	Bank	Account Number	Account Holder
10/05/11	\$6,469.70	Citibank	4560	DAW
10/05/11	\$4,800.00	Wells Fargo	6891	DAW
10/05/11	\$3,800.00	Wells Fargo	6891	DAW
10/05/11	\$1,400.00	Wells Fargo	6891	DAW
10/05/11	\$5,645.25	Chase	3096	DAW
10/05/11	\$3,700.00	Chase	3096	DAW
10/05/11	\$3,100.00	Chase	5012	DAW
10/05/11	\$3,000.00	Chase	5012	DAW
10/06/11	\$5,000.00	Chase	3096	DAW
10/06/11	\$2,000.00	Chase	3096	DAW
10/06/11	\$5,000.00	BofA	7291	DCW
10/06/11	\$4,600.00	BofA	7291	DCW
10/06/11	\$5,000.00	BofA	7291	DCW
10/06/11	\$4,500.00	BofA	7291	DCW
10/06/11	\$1,300.00	BofA	7291	DCW
10/22/11	\$6,900.00	BofA	7291	DCW
10/22/11	\$4,400.00	BofA	7291	DCW
10/22/11	\$5,600.00	BofA	7291	DCW
10/22/11	\$6,300.00	BofA	7291	DCW
10/22/11	\$2,240.00	BofA	7291	DCW
10/22/11	\$4,480.00	BofA	7291	DCW
10/22/11	\$940.00	BofA	7291	DCW
10/27/11	\$5,000.00	BofA	6328	DAW
10/27/11	\$4,300.00	BofA	6328	DAW
10/27/11	\$9,962.25	BofA	6328	DAW
10/27/11	\$5,000.00	Citibank	4560	DAW
10/27/11	\$5,000.00	Citibank	4560	DAW
10/27/11	\$5,000.00	Citibank	4573	DAW
10/27/11	\$5,000.00	Citibank	4573	DAW
10/27/11	\$9,109.10	Wells Fargo	6891	DAW
10/27/11	\$9,298.10	BofA	6328	DAW
10/27/11	\$5,000.00	Chase	3096	DAW
10/27/11	\$4,600.00	Chase	3096	DAW
10/27/11	\$4,400.00	Chase	3096	DAW
10/27/11	\$4,380.00	Chase	3096	DAW
10/27/11	\$9,223.90	Chase	3096	DAW
10/28/11	\$5,000.00	Citibank	4560	DAW
10/28/11	\$5,000.00	Citibank	4560	DAW
10/28/11	\$5,000.00	Citibank	4573	DAW
10/28/11	\$4,840.00	Citibank	4573	DAW
10/28/11	\$700.00	Citibank	4573	DAW
10/28/11	\$5,000.00	Chase	3096	DAW
10/28/11	\$5,000.00	Chase	3096	DAW

Date	Amount	Bank	Account Number	Account Holder
10/28/11	\$7,500.00	Chase	3096	DAW
10/28/11	\$5,000.00	Chase	5012	DAW
11/02/11	\$1,000.00	Citibank	7536	DCW
11/02/11	\$5,000.00	Citibank	7536	DCW
11/02/11	\$4,600.00	Citibank	7536	DCW
11/02/11	\$1,080.00	Citibank	7536	DCW
11/02/11	\$4,280.00	Citibank	7536	DCW
11/02/11	\$1,000.00	Citibank	7536	DCW
11/02/11	\$1,880.00	Citibank	7536	DCW
11/02/11	\$5,000.00	Citibank	7536	DCW
11/30/11	\$8,089.95	BofA	7291	DCW
12/01/11	\$600.00	BofA	7291	DCW
12/01/11	\$1,360.00	BofA	7291	DCW
12/01/11	\$920.00	BofA	7291	DCW
12/01/11	\$920.00	BofA	7291	DCW
12/01/11	\$1,000.00	Citibank	7536	DCW
12/01/11	\$2,280.00	Citibank	7536	DCW
12/01/11	\$1,655.00	Citibank	7536	DCW
12/05/11	\$5,052.00	Chase	1113	DCW
12/05/11	\$5,052.00	Chase	4392	DCW
12/05/11	\$8,862.42	Citibank	7536	DCW
12/06/11	\$8,211.00	Citibank	7536	DCW
TOTAL	\$619,563.70			

* * * *

65. Chase, Citibank, Wells Fargo and Bank of America are FDIC-insured banks and, therefore, financial institutions pursuant to Title 31, United States Code, Section 5312(a)(2)(A).

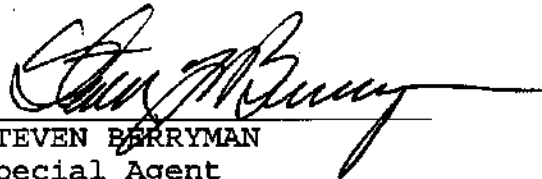
SEALING

66. The sealing of this affidavit and the accompanying arrest warrants is appropriate in light of the discussion herein of an ongoing grand jury investigation and the fact that disclosure of this affidavit and/or the fact of the issuance of

arrest warrants may cause the defendants DARYAN WARNER and DARYLL WARNER to seek to avoid arrest.

CONCLUSION

WHEREFORE, your deponent respectfully requests that sealed arrest warrants be issued for the defendants DARYAN WARNER and DARYLL WARNER so they may be dealt with according to law.



STEVEN BERRYMAN
Special Agent
Internal Revenue Service,
Criminal Investigation Division

Sworn before me this
20th day of November, 2012

THE HONORABLE CHERYL L. POLLAK
UNITED STATES MAGISTRATE JUDGE
EASTERN DISTRICT OF NEW YORK